IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 45 of 1985

For Approval and Signature:

Hon'ble CHIEF JUSTICE MR DM DHARMADHIKARI
and
Hon'ble MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

RASIK JEWELLERS

Versus

COMMISSIONER OF INCOME-TAX

Appearance:

SERVED BY RPAD - (N) for Petitioner

MR MANISH R BHATT for Respondent No. 1

CORAM : CHIEF JUSTICE MR DM DHARMADHIKARI
and
MR.JUSTICE A.R.DAVE

Date of decision: 07/09/2000

ORAL JUDGEMENT

At the instance of the assessee, the following question has been referred to this Court under the provisions of

Section 256(1) of the Income Tax Act, 1961:-

"Whether on the facts and in the circumstances of the case, the amount of Rs.18980/- received by the assessee on sale of import entitlements was rightly brought to tax under the Income-tax Act, 1961?"

Though the question has been referred at the instance of the assessee, neither the assessee or his advocate is appearing before us and as no paper book is supplied to the Registrar, we presume that the assessee is not interested in this matter and thus we decline to answer this question.

2. The reference is accordingly disposed of.

(D.M.Dharmadhikari, CJ)

(A.R.Dave, J)

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